

#### **Abstract of the Invention**

**[0064]** A gypsum or foam facer is formed by the direct in-line or off-line coating of a pre-impregnated, fibrous network matting with a secondary binder system. The pre-impregnated fibrous network is preferably formed of a randomly oriented wet use chop strand fiber material impregnated with a modified urea-formaldehyde binder system. The secondary binder system preferably consists of low glass transition acrylic or styrene-butadiene-rubber resin filled predominantly with fillers combined with a plate like reinforcement or fibrous reinforcement. In an alternative embodiment, a low basis secondary veil is layered onto the fibrous network matting with or without the secondary binder system to improve softness and decorative appearance of the formed gypsum board. In another preferred alternative embodiment, a plurality of high aspect ratio particles may be introduced to the binder prior to introduction of an optional secondary binder resin to also improve the softness and decorative appearance of gypsum board.